

IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF NORTH CAROLINA

UNITED STATES OF AMERICA : 1:20CR354
:
v. :
:
AUDREY RENETTA ODOM. :

FACTUAL BASIS

NOW COMES the United States of America, by and through Matthew G. T. Martin, United States Attorney for the Middle District of North Carolina, and as a factual basis under Rule 11, Fed. R. Crim. P., states the following:

1. From on or about December 1, 2012 and continuing until on or about April 15, 2017, AUDREY RENETTA ODOM (“ODOM”) lived in Durham County, North Carolina.

2. From on or about December 1, 2012 and continuing until on or about April 15, 2016, ODOM and her co-conspirators worked together at multiple business locations in Durham County, North Carolina. Starting in 2013, one of ODOM’s co-conspirators owned and operated a tax return preparation business named “Jones and Stone Taxes,” which was situated in Durham County, North Carolina.

3. ODOM and her co-conspirators worked as return preparers at Jones and Stone Taxes.

4. From on or about December 1, 2012 and continuing until on or about April 15, 2016, in the Middle District of North Carolina, ODOM, along with her co-conspirators, did knowingly and unlawfully conspire, combine, confederate, and agree together to defraud the United States for the purpose of impeding, impairing, obstructing, and defeating the lawful Government functions of the Internal Revenue Service ("IRS") in the ascertainment, computation, assessment, and collection of revenue.

5. ODOM knowingly and voluntarily joined the conspiracy to defraud the United States by aiding and assisting clients in the preparation of false U.S. Individual Income Tax Returns.

6. ODOM, along with her co-conspirators, falsified items on the federal income tax returns of clients for the purpose of increasing income tax refunds issued by the IRS to those clients. The false items on the returns include, but are not limited to, false education credits, false income, and false federal withholdings.

7. ODOM, along with her co-conspirators, also falsified federal income tax returns of clients for the purpose of increasing income tax refunds issued by the IRS to those clients by listing the names and social security numbers of false dependents on tax returns.

8. ODOM, along with her co-conspirators, knew that her clients were not entitled to claim those false credits or deductions. As a result of the materially false tax returns they prepared, ODOM and her co-conspirators caused clients to underpay their income taxes and/or to receive falsely inflated tax refunds to which they were not entitled.

9. It was a part of the conspiracy that ODOM, along with her co-conspirators, kept a list of educational institutions and their corresponding tax identification numbers to assist in creating tax returns with fraudulent education credits.

10. It was a part of the conspiracy that ODOM, along with her co-conspirators, would and did collect fees, up to \$2,000, from clients for preparing their false income tax returns.

11. ODOM willfully aided and assisted in the preparation of the false income tax returns as charged in Counts 8 to 14 of the Indictment, knowing that these income tax returns were false or fraudulent, and she did so in the Middle District of North Carolina.

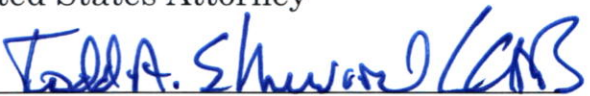
12. From on or about December 1, 2012 and continuing until on or about April 15, 2016, ODOM and her two co-conspirators caused the preparation and presentation of approximately 1,286 tax returns for clients under the business name of Jones and Stone Taxes. A majority of these tax returns contained false material items, such as false education credits,

manipulated income to qualify for larger earned income tax credits, and false dependents. Based on an analysis of the falsely claimed education credits, the tax loss is approximately \$1,239,847.

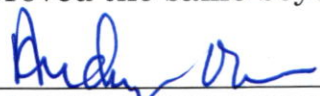
13. The actions of ODOM recounted above were in all respects voluntary, knowing, deliberate, and willful, and were not committed by mistake, accident or any other innocent reason.

By signing below, the parties stipulate that the following facts are true and correct, and that, had the matter gone to trial, the United States would have proven them beyond a reasonable doubt by competent and admissible evidence.

MATTHEW G.T. MARTIN
United States Attorney

By: 
TODD A. ELLINWOOD
Assistant Chief, Tax Division
KAVITHA BONDADA
Trial Attorney, Tax Division

After consulting with my attorney and pursuant to the plea agreement entered into this day between AUDREY RENETTA ODOM and the United States, I hereby stipulate that the above Statement of Facts is true and accurate, and that had the matter proceeded to trial, the United States would have proved the same beyond a reasonable doubt.

Date: 
AUDREY RENETTA ODOM
Defendant

I am AUDREY RENETTA ODOM'S attorney. I have carefully reviewed the above Factual Basis with her. To my knowledge, her decision to stipulate to these facts is an informed and voluntary one.

Date: _____

JOHN D. BRYSON

Attorney for the Defendant